

UNITED STATES DISTRICT COURT  
WESTERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA,

Plaintiff,  
v.

**ANSWER**

Civil Action No.:  
1:24-cv-142

DAVID J. SEEGER; COMPUTER MDz;  
MANUFACTURERS AND TRADERS TRUST  
COMPANY, as Custodian; 69 DELAWARE AVENUE  
ASSOCIATES, LLC; WORKERS' COMPENSATION  
BOARD OF THE STATE OF NEW YORK; NEW YORK  
STATE DEPARTMENT OF TAXATION AND FINANCE;  
ERIE COUNTY; and CITY OF BUFFALO,

Defendants.

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The Defendant, ERIE COUNTY (hereinafter, "Erie County"), answers the Complaint of the Plaintiff as follows:

1. Erie County admits this is a civil action to enforce federal tax liens upon real property located at 17 St. Johns Place in the City of Buffalo owned by the Defendant David J. Seeger, and denies knowledge or information sufficient to admit or deny the rest of the allegations.
2. Erie County lacks knowledge or information sufficient to admit or deny the allegation in paragraph 1 and therefore DENIES the allegation.
3. Erie County lacks knowledge or information sufficient to admit or deny the allegation in paragraph 2 and therefore DENIES the allegation.
4. Erie County lacks knowledge or information sufficient to admit or deny the allegation in paragraph 3 and therefore DENIES the allegation.
5. Erie County lacks knowledge or information sufficient to admit or deny the

allegation in paragraph 4 and therefore DENIES the allegation.

6. Erie County lacks knowledge or information sufficient to admit or deny the allegation in paragraph 5 and therefore DENIES the allegation.

7. Erie County lacks knowledge or information sufficient to admit or deny the allegation in paragraph 6 and therefore DENIES the allegation.

8. Erie County lacks knowledge or information sufficient to admit or deny the allegation in paragraph 7 and therefore DENIES the allegation.

9. Erie County lacks knowledge or information sufficient to admit or deny the allegation in paragraph 8 and therefore DENIES the allegation.

10. Erie County lacks knowledge or information sufficient to admit or deny the allegation in paragraph 9 and therefore DENIES the allegation.

11. Erie County lacks knowledge or information sufficient to admit or deny the allegation in paragraph 10 and therefore DENIES the allegation.

12. Erie County lacks knowledge or information sufficient to admit or deny the allegation in paragraph 11 and therefore DENIES the allegation.

13. Erie County lacks knowledge or information sufficient to admit or deny the allegation in paragraph 12 and therefore DENIES the allegation.

14. Erie County lacks knowledge or information sufficient to admit or deny the allegation in paragraph 13 and therefore DENIES the allegation.

15. Erie County lacks knowledge or information sufficient to admit or deny the allegation in paragraph 14 and therefore DENIES the allegation.

16. Erie County lacks knowledge or information sufficient to admit or deny the allegation in paragraph 15 and therefore DENIES the allegation.

17. Erie County lacks knowledge or information sufficient to admit or deny the allegation in paragraph 16 and therefore DENIES the allegation.

18. Erie County lacks knowledge or information sufficient to admit or deny the allegation in paragraph 17 and therefore DENIES the allegation.

19. Erie County lacks knowledge or information sufficient to admit or deny the allegation in paragraph 18 and therefore DENIES the allegation.

20. Erie County lacks knowledge or information sufficient to admit or deny the allegation in paragraph 19 and therefore DENIES the allegation.

21. Erie County lacks knowledge or information sufficient to admit or deny the allegation in paragraph 20 and therefore DENIES the allegation.

**AS AND FOR A FIRST AFFIRMATIVE DEFENSE**

22. Plaintiff's Complaint, and each purported cause of action alleged therein, fails to state a cause of action upon which relief can be granted.

**AS AND FOR AN SECOND AFFIRMATIVE DEFENSE**

23. Erie County asserts that it intends to rely upon such other defenses as may be available or apparent during discovery proceedings in this case and hereby reserves its right to amend and/or supplement its Answer to said defenses.

**WHEREFORE**, The Defendant, ERIE COUNTY demands judgment as follows:

- A) Dismissing the Complaint herein together with the costs and disbursements of this action, an award of attorneys' fees pursuant to Fed. R. Civ. P. 54; and
- B) Granting such other and further relief in favor of Defendant, ERIE COUNTY as the Court deems just and proper, together with the costs and disbursements of this action.

Dated: April 24, 2024  
Buffalo, New York

Respectfully submitted,

**LIPPIES MATHIAS LLP**

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